IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 16TH AUGUST 2007 / 25TH SRAVANA 1929

WP(C).No. 9632 of 2007(V)

PETITIONER:

MRS.JANETTEE LOBO,
W/O.THE LATE RICHARD LOBO, GRACE VILLA,
PALLIKKARA,KUMARAPURAM P.O., ERNAKULAM DISTRICT.

BY ADV. SRI.P.J.MATHEW

RESPONDENTS:
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1. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES DEPARTMENT, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE SALES TAX OFFICER,
SALES TAX OFFICE, 1ST CIRCLE, ERNAKULAM.

3. THE TAHASILDAR (RR),
KANAYANNUR TALUK, ERNAKULAM, KOCHI-11.

ADDL. RESPONDENT:

4. THE BRANCH MANAGER,
STATE BANK OF INDIA, SSI BRANCH,
ERNAKULAM, 1ST FLOOR, R.S.BUILDING,
OPP. MAHARAJAS COLLEGE GROUND,
ERNAKULAM.

(ADDL. RESPONDENT IS IMPLEADED AS PER ORDER DT.12.7.2007
IN I.A. NO.8166/2007)

R4 BY ADV. SRI.K.K.CHANDRAN PILLAI
SRI.A.S.SAJUSH PAUL
R1 TO 3 BY GOVERNMENT PLEADER SRI.P.N.SANTHOSH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF THE AUCTION NOTICE ISSUED BY R3 DT.15.2.2007.

P2: TRUE COPY OF THE ORDER ISSUED BY THE APPELLATE ASSISTANT COMMISSIONER DT.25.11.2002.

P3: TRUE COPY OF REPRESENTATION FILED BY THE PETITIONER BEFORE R1 DT.19.3.2007.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.9632 of 2007

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Dated this the 16th day of August, 2007.

JUDGMENT

The property of the petitioner's late husband was sold for recovery of arrears of sales tax and debt due to additional 4th respondent-Bank. The sale is for Rs.50,10,000/-, whereas the liability is around Rs.87 lakhs. Even if some reduction is granted in interest, it is not going to be of any benefit to the petitioner as the liability is far in excess of sale consideration. The petitioner was given opportunity to find out purchasers for sale of the property at any price above the price at which it was sold. However, petitioner has expressed inability to arrange a purchaser for a higher price. In the circumstances, W.P. is closed directing respondents to pay the petitioner excess, if any, left after settlement of all liabilities.

C.N.RAMACHANDRAN NAIR
Judge

pms